



# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY No. 3

#### GOVERNMENT OF GOA

Department of Panchayat Raj & Community Development

Directorate of Panchayats

#### Notification

26/DP/PAN/RD/98

Whereas, the draft of the Goa Panchayat Raj (Recovery of taxes, fees and other dues) Rules, 1999, was published as required by sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), in the Official Gazette, Series I, No. 1, dated 1-4-1999, under Notification No. 26/DP/PAN/RD/98 dated 10-3-1999, of the Department of Panchayat Raj and Community Development, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of 30 days from the date of publication of the said Notification in the Official Gazette.;

And Whereas the said Gazette was made available to the public on 1-4-1999;

And Whereas no objections/suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (2), (4) and (5) of section 154, read with clause (b) of sub-section (1) and sub-section (3) of section 197 and section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), the Government of Goa hereby makes the following rules, namely:—

#### I. Preliminary

1. *Short title and commencement.*—(1) These rules may be called the Goa Panchayat Raj (Recovery of taxes, fees and other dues) Rules, 1999.

(2) They shall come into force at once.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

(a) “Act” means the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);

(b) “auction holder” means a holder of premises belonging to a Panchayat or a Zilla Panchayat on highest bid in auction;

(c) “defaulter” means a person who fails to pay the Panchayat or the Zilla Panchayat dues on or before the due date of payment and includes wilful defaulter;

(d) “dues” means any tax or fee or rent or any other sum due from a person to the Panchayat or Zilla Panchayat, as the case may be;

(e) “Form” means a form appended to these rules;

(f) “lessee” means a holder of premises belonging to a Panchayat or a Zilla Panchayats, as the case may be, on lease basis and includes a periodic lessee;

(g) “Secretary” means the Secretary of the Panchayat;

(h) “Section” means a section of the Act;

(i) “Words and expression” used and not defined under these rules shall have the same meaning as respectively assigned to them under the Act.

#### II. Recovery of Panchayat Dues

3. *Person to recover tax or fee or rent of any other dues.*—The Secretary of the Village Panchayat shall recover or cause to be recovered the tax or fee or rent or any other dues imposed or levied by the Village Panchayat.

4. *Receipt for payment.*— For all sums paid on account of any tax or fee or rent or any other amount due to the Village Panchayat, a receipt whereof shall be issued by the person receiving the same. Such receipt shall be in Form I hereto.

5. *Presentation of bill.*— The bill presented under sub-section (1) of Section 154 of the Act shall be in Form II hereto, which shall be signed by the Secretary of the Panchayat and shall contain the following:—

(i) a statement of the period of occupation, a description of the property or thing for which the tax or fee or rent or any other sum due to the Village Panchayat is charged and other particulars of the demand; and

(ii) statement regarding notice of demand which may be issued in default of payment.

6. *Notice of demand.*— (1) Every notice of demand made under sub-section (2) of section 154 of the Act shall be in Form III hereto.

(2) For every notice of demand, as fee shall be chargeable at the following rates, namely:—

(i) When the amount demanded does not exceed Rs. 100/-	... Rs. 5/-
(ii) When the amount demanded exceeds Rs. 100/- but does not exceed Rs. 250/-	... Rs. 10/-
(iii) When the amount demanded exceed Rs. 250/- and above	Rupees 10/- for the first Rs. 250/- and for every additional amount of Rs. 100/- or part thereof, Rs. 5/-

(3) A notice of demand shall be signed by the Secretary of the Panchayat and shall be effected by him or by an Officer of the Panchayat duly authorised by him in this behalf, in the manner as laid down under clauses (a) to (d) of sub-section (3) of section 154 of the Act.

7. *Warrant of distress.*— (1) If the person liable to pay any dues for which a notice of demand has been served on him does not, within thirty days from the date of service of such notice of demand, either,—

(i) pay the sum demanded in the notice, or

(ii) show sufficient cause to the satisfaction of the Secretary for the non-payment of the sum demanded; a warrant of distress in Form IV hereto shall be issued as provided under sub-section (4) of section 154 of the Act.

(2) For every warrant of distress issued a fee at the rate of 0.50 paise for every amount of Rs. 10/- or part thereof, shall be charged.

8. *Warrant of distress to be signed and executed.*— Every such warrant of distress shall be signed by the Sarpanch or in his or her absence by the Deputy Sarpanch and shall be executed by the Secretary.

9. *Manner of executing warrant.*— (1) The Secretary shall before making a distress of moveable property, demand payment of the tax, fee or other dues and fee on notice of demand. If the tax, fee or other dues and the fee on notice of demand are paid, no distress shall be made but if it is not paid, the Secretary shall,—

(i) seize such moveable property of the defaulter as he may think necessary;

(ii) make an inventory of the property seized; and

(iii) give to the person in possession of the property seized at the time of the seizure, a copy of the inventory and a notice of sale in Form V hereto:

Provided that, a period of seven days shall be allowed for paying the amounts due and redeeming the properties seized.

(2) No person executing warrant of distress, directing or authorising the seizure of moveable property shall enter a dwelling house after sun-set and before sun-rise.

(3) Under a special order in writing of the Sarpanch, the Secretary who is charged with the execution of a warrant of distress may, between sun-rise and sun-set, break open any outer or inner door or window of a building in order to execute warrant of distress and if he has reasonable ground for believing that such building contains property which is liable to seizure and if, after notifying his authority and purpose, and duly demanding admittance, he cannot otherwise obtain admittance:

Provided that the Secretary shall not enter or break open the door of any apartment appropriated to women until he has given three hours notice of his intention and has given such women an opportunity to withdraw.

10. *Distress of goods or chattels of defaulter.*— The Secretary shall distress any goods or chattels of the person named in the warrant of distress;

Provided that—

(a) (1) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, of his wife and children and such other personal ornaments as in accordance with religious usage, cannot be parted with by any woman;

(2) the tools of artisans;

(3) if the defaulter is an agriculturist his implements of husbandry, seed, grain and such cattle as may be necessary to enable him to earn his livelihood shall not be distrained.

(b) the property distrained shall be as nearly as possible, equal in value to the amount recoverable under the warrant of distress and if any property has been distrained which

in the opinion of the person authorised to sign the warrant of distraint should not have been so distrained, it shall forthwith be returned to the person in whose possession it was at the time of distraint.

**11. Inventory of goods and chattels distrained and notice for Sale.**— The Secretary shall forthwith make an inventory of the goods and chattels which he has seized under warrant of distraint and shall at the same time give a written notice of sale in Form V hereto to the person in whose possession it was at the time of seizure, that the said goods and chattels shall be sold if he fails to pay within seven days from the date of receipt of notice, the amount recoverable under the notice of sale together with the cost of recovery:

Provided that, the Secretary shall not remove any property distrained but shall keep it with the defaulter on his giving a surety for the amount equal to the value of the property distrained, whenever required:

Provided further that, when the property distrained is subject to speedy and natural decay, or when the expenses of keeping it in custody together with the amount to be recovered is likely to exceed its value, the person by whom the warrant was signed shall at once give notice to the person in whose possession the property was when distrained, to the effect that it will be sold at once, and shall sell it accordingly, unless the amount specified in the warrant of distraint is paid forthwith:

Provided also that, after the property is distrained and before it is removed, the sum due by the defaulter together with all cost, penalty and fees incidental to the service of notices and warrant of distress of the property are paid, the Secretary shall not remove the property.

**12. Copy of notice for sale to be affixed at Village Panchayat Office.**— A copy of the notice for sale shall also be affixed at the office of the Village Panchayat.

**13. Auction of goods and chattels seized.**— The goods and chattels seized shall, after the expiry of the period named in the notice for sale, be sold by the Village Panchayat by public auction held at the office of the Village Panchayat:

Provided that no servant or office bearer including Secretary or member of the Village Panchayat, shall be permitted to bid at such auction.

**14. Disposal of surplus sale proceeds.**— The surplus, if any, of the sale proceeds of the distrained goods and chattels shall after satisfying the claims of the Village Panchayat shall be paid to the person in whose possession the goods and chattels were at the time of its distraint.

**15. Cost of maintaining livestock.**— The cost of maintaining any livestock seized shall be chargeable at the following rates, namely:—

(1) For every buffalo, horse  
mere, pony, bull, bullock  
or cow ... Rs. 25.00 per day

(2) For every colt, calf, heifer, mule or ass	... Rs. 20.00 per day
(3) For every pig, sheep, lamb, goat or kit	... Rs. 15.00 per day
(4) For every bird including cock, hen	... Rs. 10.00 per day.

**16. Recovery as an arrears of land revenue.**— If a Village Panchayat is unable to recover a tax or fee or other sum due to it as aforesaid, the Secretary may furnish to the respective Mamlatdar of Taluka, a statement of the arrears due with a request for the recovery of the same and on receipt of such statement of arrears the said Mamlatdar shall proceed to recover the same in accordance with the provisions of the Goa Land Revenue Code, 1968 (Act 9 of 1969) and the Rules made thereunder.

### III. Recovery of Zilla Panchayat Dues

**17. Person to recover the amount due to Zilla Panchayat.**— The Chief Executive Officer or an Officer duly authorised by him in writing in this behalf (hereinafter referred to as the authorised Officer), shall recover or cause to be recovered the tax or fee or rent or any other dues imposed or levied by the Zilla Panchayat.

**18. Receipt for payment.**— For all sums paid on account of any tax or fee or other amount due to the Zilla Panchayat, under the Act or under any rules or regulations made thereunder, a receipt shall be issued by the person receiving the same.

**19. Notice of demand.**— Every Notice of demand under clause (b) of sub-section (1) of section 197 of the Act, shall be in Form III hereto which shall be signed by the Chief Executive Officer or the authorised Officer.

**20. Warrant of distraint.**— Every distraint warrant issued under sub-section (3) of section 197 of the Act, shall be in the Form IV hereto, which shall also be signed by the Chief Executive Officer or the authorised Officer.

**21. Inventory of goods distrained and notice for sale.**— The inventory of the goods distrained made under sub-section (4) of section 197 of the Act and notice for sale shall be in Form V hereto which shall be signed by the Chief Executive Officer of the authorised Officer.

**22. Applicability of procedure to Zilla Panchayat.**— The procedure specified in sub-rule (2) of rule 6 and in rules 10 to 16, shall mutatis mutandis apply to the recovery of Zilla Panchayat dues and the word "Secretary" wherever appears, shall be construed as "Chief Executive Officer" or "authorised Officer" and word "Village Panchayat" as "Zilla Panchayat".

### IV. Recovery of Rent of Premises

**23. Recovery of rent of premises of Panchayat or Zilla Panchayat.**— The Secretary of the Panchayat or the Chief Executive Officer or the authorised Officer as the case may

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be, in the event of failure to execute the warrant of distraint for the recovery of rent of the premises auctioned or leased by the Panchayat or the Zilla Panchayat, as the case may be, or that the amount so recovered by executing the warrant of distraint fall short to cover up the total sum due from the defaulter or the lessee or auction holder, towards the payment of rent alongwith all incidental charges to the Panchayat or the Zilla Panchayat, as the case may be, shall be recovered as provided in these Rules, after sealing and or locking the premises leased or auctioned by the Panchayat or the Zilla Panchayat, as the case may be, and that the same shall continue to be sealed and or locked until the amount due to the Panchayat or Zilla Panchayat as the case may be, is fully paid by the defaulter or the lessee:

Provided that the Secretary of the Panchayat or the Chief Executive Officer or authorised Officers as the case may be, may release the premises sealed or locked, if the defaulter produces a bank guarantee to clear the dues within a certain period not exceeding one month from the date of sealing or locking the premises:

Provided further that, the lessee or auction holder or any person occupying the premises auctioned or leased by the Village Panchayat or the Zilla Panchayat, as the case may be, shall not claim any compensation or loss caused to him for closure of business due to sealing or locking the premises by the Secretary of the Panchayat or the Chief Executive Officer or the authorised Officer, for the purpose of effecting the recovery of Panchayat or Zilla Panchayat dues, as the case may be.

**24. Prosecution of a defaulter.**— (1) If for any reason the distraint or sufficient distraint of the defaulter's property is impracticable, the Sarpanch of the Panchayat or the Chief Executive Officer, as the case may be, may prosecute the defaulter before a Magistrate.

(2) Every person who is prosecuted under sub-rule (1) above, shall be liable on proof to the satisfaction of the Magistrate that he wilfully omitted to pay the amount due by him or that he wilfully prevented distraint or sufficient distraint, to pay a fine not exceeding twice the amount which may be due by him on account of,—

(i) the tax, fee or other amount due and the fee on notice of demand, if any, and

(ii) if distraint has taken place, the distraint fee and the expenses incidental to the detention and sale, if any, of the property so distrained.

(3) Whenever any person is ordered to pay under sub-rule (2), the Magistrate, shall in addition to any fine which may be imposed, recover summarily and pay over to the Village Panchayat or Zilla Panchayat, as the case may be, the amounts, if any, due under clauses (i) and (ii) of sub-rule (2) above and may in his discretion, also recover summarily and pay the Village Panchayat or the Zilla Panchayat, such amount, if any, as he may fix as to the costs of the prosecution.

## FORM No. I

( See rule 4 )

## RECEIPT

Receipt Book No. \_\_\_\_\_ Receipt No. \_\_\_\_\_

The Village Panchayat of \_\_\_\_\_ received with thanks from \_\_\_\_\_ Rupees \_\_\_\_\_ on account of \_\_\_\_\_

Date : \_\_\_\_\_

Reference to cash entry

Book: \_\_\_\_\_

Page No.: \_\_\_\_\_

Signature \_\_\_\_\_

Seal of Panchayat

Name and Designation of issuing Officer: \_\_\_\_\_

## Instruction covering the use of Form I:—

- (a) Each receipt book shall have a serial number, and each receipt which shall be in duplicate for use with carbon paper, shall have a serial number with in the book. Both book number and receipt, whether original or duplicate.
- (b) The seal of the Panchayat shall be affixed to each receipt before it is issued. The carbon copy shall be retained and the original issued.

## FORM – II

( See rule 5 )

## BILL OF DEMAND

Panchayat  
Bill of Taxes/Fees/Other dues for the period ending \_\_\_\_\_

Book No. \_\_\_\_\_ Bill No. \_\_\_\_\_

Name of the Assessee \_\_\_\_\_

Address of the Assessee \_\_\_\_\_

The taxes/fees/other dues shown below amounting to Rs. \_\_\_\_\_ are due from you in respect of \_\_\_\_\_ and you are required hereby to pay the same to the \_\_\_\_\_ Panchayat within fifteen days from the date of presentation of this bill, failing which, a notice of demand will be issued and a fee charged therefor in addition to the taxes due. If the sum demanded in the said notice of demand is not paid or cause shown to the satisfaction of the undersigned as to why the same should not be paid, the sum due with all costs will be recovered by distraint and sale of the movable property under section (4) of section 154 of the Goa Panchayat Raj Act, 1994.

Nature of the Tax	Arrears	Current	Total Rs.
(1) House Tax in respect of _____	_____	_____	_____
(2) Land Tax in respect of _____	_____	_____	_____
(3) Water rate in respect of _____	_____	_____	_____
(4) Other items _____	_____	_____	_____
Total _____	_____	_____	_____

Station \_\_\_\_\_

Date: \_\_\_\_\_

Secretary of the Panchayat

## FORM - III

[ See rules 6 (1) and 19 ]

## FORM OF NOTICE OF DEMAND

To,

A. B. residing at \_\_\_\_\_

Take notice that the Village Panchayat/Zilla Panchayat of \_\_\_\_\_ demand from \_\_\_\_\_ the sum of Rs. \_\_\_\_\_ due from \_\_\_\_\_ on account of \_\_\_\_\_ (here describe the nature of the tax or sum, due to the Panchayat/Zilla Panchayat under the Act or Rules or regulations or bye-laws as the case may be ) in respect of \_\_\_\_\_ for the period of \_\_\_\_\_, commencing on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ and ending on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ and that if within thirty days/fifteen days from the date of service of this notice of the demand, the said sum, together with Rs. \_\_\_\_\_, pay as fee for this notice of demand, is not paid into the office of the Panchayat/Zilla Panchayat, at \_\_\_\_\_, or sufficient cause for non-payment is not shown to the satisfaction of the undersigned, a warrant of distraint shall be issued for the recovery of the same, with costs.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Secretary of the Village

Panchayat \_\_\_\_\_ /  
Chief Executive Officer/Authorised  
Officer of the \_\_\_\_\_

Zilla Panchayat \_\_\_\_\_

FORM - IV  
[ See rules 7(1) and (20) ]

## FORM OF WARRANT OF DISTRAINT

(Here insert the name of the Secretary/Officer charged with the execution of Warrant).

Whereas Shri/Smt. \_\_\_\_\_ residing at \_\_\_\_\_ has not paid the sum of Rs. \_\_\_\_\_ due to \_\_\_\_\_ Village Panchayat/\_\_\_\_\_ Zilla Panchayat for the tax/fee \_\_\_\_\_ for which a notice of demand was served on him/her on \_\_\_\_\_.

This is to command you to distrain the goods and chattel of the said \_\_\_\_\_ to the amount of Rs. \_\_\_\_\_ being the amount due from him as follows:

Rs \_\_\_\_\_ P. \_\_\_\_\_

On account of the said tax/fee/rent ..

For service of notice of demand ..

For service of Warrant of Distraint ..

Penalty of ten percent on amount due ..

and forthwith to certify to me, together with this warrant, all particulars of the goods distrained by you, thereunder.

Dated \_\_\_\_\_ day \_\_\_\_\_ 19 \_\_\_\_\_

Sarpanch/Dy. Sarpanch/Chief  
Executive Officer/Authorised  
Officer: \_\_\_\_\_

## FORM V

[See rule 9 (1) (iii) ]

## FORM OF INVENTORY AND NOTICE OF SALE

To,

A. B. residing at \_\_\_\_\_

Take Notice that I have this \_\_\_\_\_ day of \_\_\_\_\_ distrained the goods and chattels specified in the inventory hereunder for the value of \_\_\_\_\_ due from on account of tax/fee \_\_\_\_\_ together with Rs. \_\_\_\_\_ due as fee for service of notice of demand, fee for warrant of distraint and that unless within seven days from the date of this notice, you pay into the Office

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of Panchayat of \_\_\_\_\_ / Office of Zilla Panchayat at \_\_\_\_\_ the said amount together with the cost of recovery, the said goods and chattels will be sold.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_.

Secretary of Village Panchayat  
of \_\_\_\_\_ /  
Chief Executive Officer/  
/Authorised Officer of \_\_\_\_\_  
Zilla Panchayat.

Secretary of the Village  
Panchayat of \_\_\_\_\_  
Chief Executive Officer/  
/Authorised Officer of \_\_\_\_\_  
Zilla Panchayat

By order and in the name of the Governor of Goa.

K. N. S. Nair, Director of Panchayats and Ex-Officio Jt. Secretary.

Panaji, 10th January, 2000.

Inventory of Articles  
Particulars of items seized

Approx. Value